

SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA COUNTIES

2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general governments please include the following fiscal activities:

- County cemetery associations
- County free fair associations
- Health districts (joint county)
- Joint airport boards
- Rural ambulance service districts
- Public trusts (Title 60,
Section 176 Oklahoma statutes)

PART 2 - REVENUES

Include all amounts of all county-imposed taxes, including those shared with other governments. Exclude taxes imposed by other governments but collected by your county government.

3. A. Property taxes (T01)

Report all county ad valorem taxes (real and personal) including delinquent collections, penalties and interest, and resale property tax. Include collections from the countywide 4-mill school levy. Exclude homestead exemption here, but report the amount at PART 2, question 4, Item M., Code C30.

3. B. Local sales taxes

1. General sales tax (T09)

Include only the local sales tax as reported by the state.

3. C. Licensing and permit taxes

6. Other licensing and permit taxes (T29)

Include the county's share of monies collected for:

- Motor vehicle stamp tax
- Building permits issued by the county planning commission
- Pipeline permits
- Barber licenses issued by the county health department
- Septic tank permits
- Electrical inspection fees
- Other county licenses and permits

3. E. Other taxes

2. Documentary and stock transfer taxes (T51)

Include the county's share of monies collected for documentary stamp taxes.

4. Intergovernmental revenues

Report at the appropriate code the revenues received from state, federal and other local governments.

A. Streets and highways -

From the State - Code C46

Include:

- Gasoline and motor fuel tax
- Bus mileage tax
- Commercial vehicle license tax
- Gross production tax
- Money from state participation in county highway projects
- Special fuel tax (diesel and airplane)

From Federal - Code B46

Include federal aid secondary projects for federal government.

B. Education -

From other local governments - Code D21

Include fees collected by the county superintendent for visual aids

M. General support -

From the State - Code C30

Include homestead exemption; county share of boat and motor license revenue; and county share of cotton manufacturing tax received from the state government.

N. All other -

From other local governments - Code D89

Include monies received from cities, towns, and school districts to cover reevaluation costs.

From the State - Code C89

Include amounts received from the state for law enforcement, model cities, employment programs and library reimbursement.

PART 3 - EXPENDITURES

8. Intergovernmental expenditures

Z. Education

Include amounts (including homestead exemption relief re-funds) of countywide 4 mill school levy distributed to school districts. Include also, the amount of intangibles tax distributed to school districts.

BB. Other

Include reimbursements to the state for all expenditures (including salaries) of the District Attorney.

11. Personnel expenditures – Code Z00

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries and wages in gross amounts before deductions for income taxes, social security, or retirement coverage.

PART 5 - CASH AND INVESTMENTS

Include county highway cash and sinking funds. Exclude city, town or school district funds held in county administered accounts.